

Office of Professional Responsibility Research Report

Top IRS Employee Compares Trump
Administration to Nazi Germany in
Division Led by Lois Lerner Holdover

May 30, 2025

Office of Professional Responsibility Research Report

MEMORANDUM

To:	Friends of the American Accountability Foundation
From:	American Accountability Foundation
Date:	May 30, 2025
Re:	Tea Party Scandal Figure Now Leading IRS Ethics Office

The Office of Professional Responsibility (OPR) is tasked with ensuring ethical conduct within the IRS, but its current leadership raises serious concerns about political bias and a troubling lack of balance.

Acting Director Elizabeth Kastenbergs previously worked closely with Lois Lerner in the IRS’s nonprofit division during the Obama-era Tea Party targeting scandal. Congressional testimony confirms Kastenbergs oversaw audits of conservative-leaning organizations and was present during key decisions that led to one of largest government scandals in recent history.

Now, she’s in charge of enforcing ethics across the entire agency.

One of her top deputies, Jacqueline M. Bennett, also has a well-documented record of partisan activism. Public posts show Bennett has attended anti-Trump protests, attacked the GOP, opposed the Second Amendment, and aligned herself with a range of progressive causes—including abortion rights and LGBTQ+ activism. Bennett’s social media presence reflects an active hostility toward President Trump and conservative beliefs.

Of the four officials currently leading OPR, two have histories of left-wing political activity. No evidence of conservative representation could be found.

Highlights from our findings:

- Acting Director Elizabeth Kastenbergs was a key figure during the Tea Party targeting scandal. She oversaw audits of conservative nonprofits and participated in high-level decisions under Lois Lerner’s direction
- Kastenbergs admitted the IRS targeting scandal was directly due to political affiliation
- Jacqueline M. Bennett has promoted content calling President Trump a “draft- dodging coward” and the comparing the Trump Administration to Nazi Germany in 1933
- Bennett’s social media activity includes involvement in anti-Trump protests, opposition to Second Amendment rights, possible sympathies for HAMAS, support for progressive causes, and calls for extreme measures against political opponents



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Elizabeth C. Kastenberg, Acting Director

IRS Targeting Scandal

Directly Reviewed Audits of Conservative Groups

Elizabeth Kastenberg played a direct role in reviewing audits of conservative-leaning nonprofits and was directly involved in the IRS tax scandal that targeted conservatives under Lois Lerner.¹

Currently under Whitlock are section manager Elizabeth Kastenberg and legal analysis chief Garrett Gluth, both of whom previously worked closely with Lois Lerner in the IRS's nonprofit tax office. Congressional testimony shows that Kastenberg was in charge of reviewing the audits of conservative-leaning nonprofits and was in the room when major decisions on the political audits were made.

Look Out for Tea Party Cases

In 2010, Kastenberg was told via email to be on the lookout for tea party cases.²

Figure 1: E-mail from Ronald Shoemaker to Andrew Strelka et al.

From: Shoemaker Ronald J

Sent: Wednesday, March 17, 2010 9:34 AM

To: Berick Ellen S; Gitterman Janet E; Henzke Leonard J; Hull
Carter C; Manasterli Jacqueline B; Kastenberg Elizabeth C; Mackay
James R; Orcino Leonardo M; Patton John M; Paul Susan L; Phaup Lee T;
Strelka Andrew C; Wrathall Meghan R; Zelasto James

Subject: lookout

Be on the lookout for a teaparty case. If you have received or do receive a case in the future involving an exemption for an organization having to do with tea party let me know.

Thanks.

¹ <https://dailycaller.com/2016/01/28/irss-new-ethics-chief-once-ordered-records-be-illegally-destroyed/>

² <https://www.taxnotes.com/research/federal/legislative-documents/congressional-tax-correspondence/issa-jordan-say-irs-e-mails-show-conflicts-of-interest/fkqp>



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Was Told To Develop Basis for Denial of Applicants

Kastenberg was directly involved in a meeting in which she was told to develop another argument to deny two “Tea Party” organizations tax-exempt status.³

Judith Kindell served as Lois Lerner's senior technical advisor. In that position, she advised Lerner on technical issues relating to tax law for exempt organizations, including issues relating to political activities for tax-exempt groups.¹³⁵ In April 2011, Kindell reviewed the two test applications and, consistent with Lerner's directive, suggested that the Chief Counsel's office review the cases.

By April 1, Carter Hull and Elizabeth Kastenberg had completed their reviews of the test cases and had scheduled a meeting with Kindell to discuss the applications.¹³⁶ Kindell met with Hull and Kastenberg on April 7, in which she recommended that they gather more information to develop a basis for denying the applications on another ground.¹³⁷ Later that day, she e-mailed Lerner and Paz about the "sensitive (c)(3) and (c)(4) applications," writing:

"I just spoke with Chip Hull and Elizabeth Kastenberg about two cases they have that are related to the Tea Party -- one a (c)(3) application and the other a (c)(4) application. I recommended that they develop the private benefit argument further and that they coordinate with Counsel. They also mentioned that there are a number of other (c)(3) and (c)(4) applications of orgs related to the Tea Party that are currently in Cincinnati.¹³⁸"

Kastenberg Took Part in Meeting with Lois Lerner and Holly Paz

According to IRS employee Carter Hull, Kastenberg took part in at least one meeting with Lois Lerner and Holly Paz in which Lerner wanted “tea party” cases to be referred to as “advocacy” cases.

In the summer of 2011, I recall attending two meetings related to the Tea Party applications. In July 2011, I attended a meeting at which Ms. Lerner, Ms. Paz, Mr. Seto, Ms. Kindell, Ms. Kastenberg, and someone from Chief Counsel's office were present. Ms. Lerner led the meeting, and she instructed everyone that the applications should be referred to as “advocacy” applications and not “Tea Party” applications.

³<https://www.taxnotes.com/research/federal/legislative-documents/congressional-news-releases/house-oversight-staff-report-details-irs-investigation-findings/fntt>



Kastenberg was Aware of Political Targeting

In 2011, Kastenberg sent an email in which she admitted cases were being held back based on political affiliation, not political activities.⁴

But emails released this year show the IRS was made aware by its own agents that it was singling out groups based on their politics, not on questions about their tax behavior.

“These cases are held back primarily because of their political party affiliation rather than specifically any political activities,” Elizabeth C. Kastenberg, an official in the agency’s exempt organizations division, wrote in an April 1, 2011, email to other IRS employees, including her supervisor.

That contradicts the long-stated position of the IRS that Ms. Lerner and others involved in the targeting were worried in the wake of a 2010 Supreme Court decision about a surge of groups going beyond the usual rules of politics.

⁴ <https://www.washingtontimes.com/news/2017/oct/26/tea-party-groups-targeted-irs-get-35-million-settl/>



Jacqueline M. Bennett, Supervisory Legal Administrative Specialist

Federal Election Contributions

Donation to Democrat Pete Buttigieg

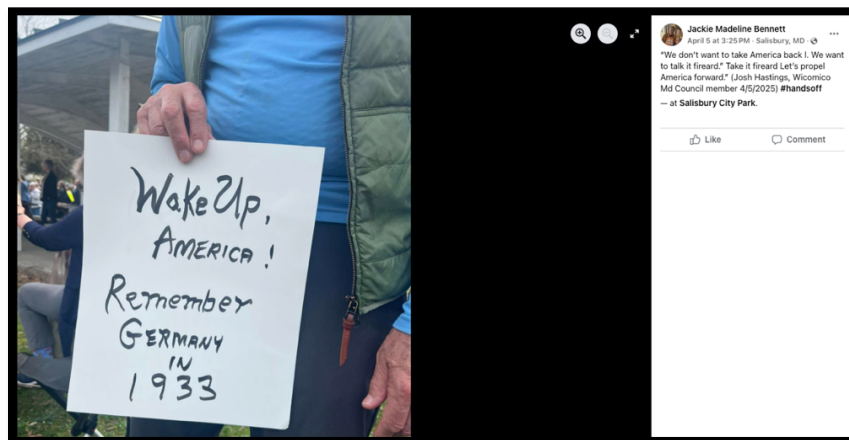
Bennett donated to the presidential campaign of Democrat Pete Buttigieg.⁵

RECIPIENT	YEAR	DONOR	EMPLOYER	OCCUPATION	DATE	AMOUNT
PETE FOR AMERICA	2020	MANASTERLI, JACQUELINE	IRS	ATTORNEY	1/29/20	\$25.00

Left-Wing Social Media Activity

Posted Picture that Compared Trump Administration to Nazi Germany in 1933

On April 5, 2025, Bennett posted a picture that compared the Trump Administration to 1933 Nazi Germany.⁶



Trump is a “Draft-Dodging Coward”

Bennett shared a quote from Major Mark Gieringer, notable Trump critic.⁷

⁵<https://www.dropbox.com/scl/fi/uc0hrpcjlX0qtw5p1sqyf/Jacqueline-Manasterli-FEC.csv?rlkey=pbqhp1iivf09bm8jg6d3zfgam&st=4ifgfzho&dl=0>

⁶<https://www.facebook.com/photo.php?fbid=10232582098828696&set=pb.1045888416.-2207520000&type=3>

⁷<https://www.facebook.com/jackie.manasterli/posts/pfbid02mfFNxMKoNoKLo1XnumgcxkvpvPNERjL5hqRV2FdPc2TNTHpCVS6M7vQW2aWMzJGJl?rldid=F1bCbsfvFJfQMSkW#>

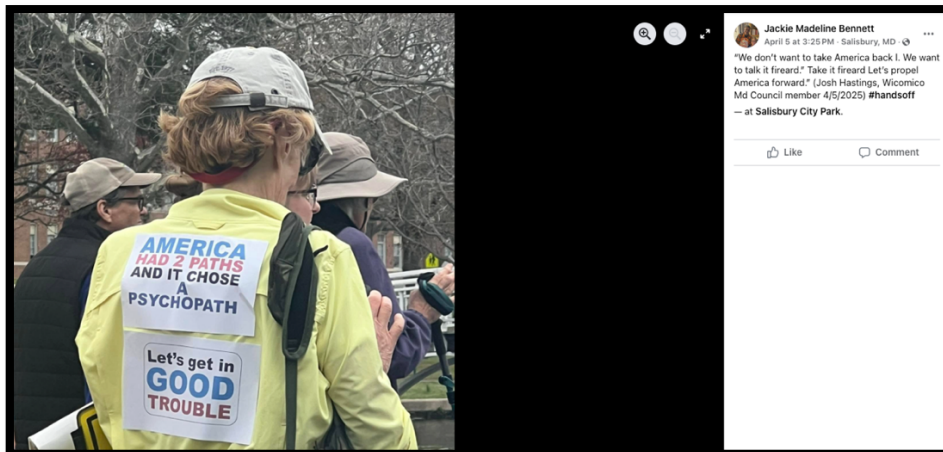


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Posted Photo Calling President Trump a “Psychopath”

On April 5, 2025, Bennett posted a photo that referred to President Donald Trump as a “psychopath.”⁸



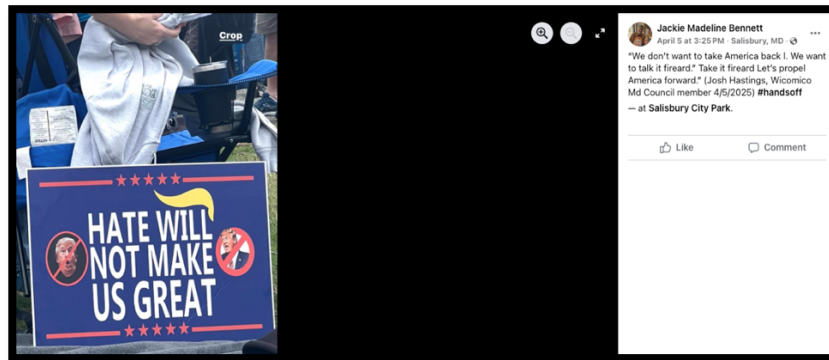
⁸ <https://www.facebook.com/photo.php?fbid=10232582096588640&set=pb.1045888416.-2207520000&type=3>



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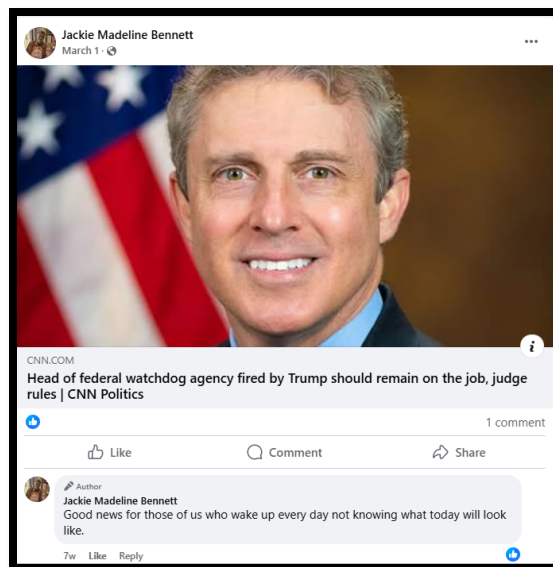
“Hate Will Not Make US Great”

On April 5, 2025, Bennett posted a sign that featured President Trump that said, “HATE WILL NOT MAKE US GREAT.”⁹



Celebrated Judicial Activism Against President Trump

Bennett shared and noted that she approves of a judge’s order preventing Trump from firing a government worker.¹⁰



⁹ <https://www.facebook.com/photo.php?fbid=10232582094908598&set=pb.1045888416.-2207520000&type=3>

¹⁰ <https://www.facebook.com/jackie.manasterli/posts/pfbid0jM94LhQimVkGdKzcQbdkNDMrT6AoyUst89yxNTyJRpoyproH2YkR6G76wREsszTI?rddid=cq99HFz1qJsua6fF#>



Defending Activist Judges

Bennett shared an American Bar Association (ABA) announcement opposing the actions of the Trump Administration.¹¹

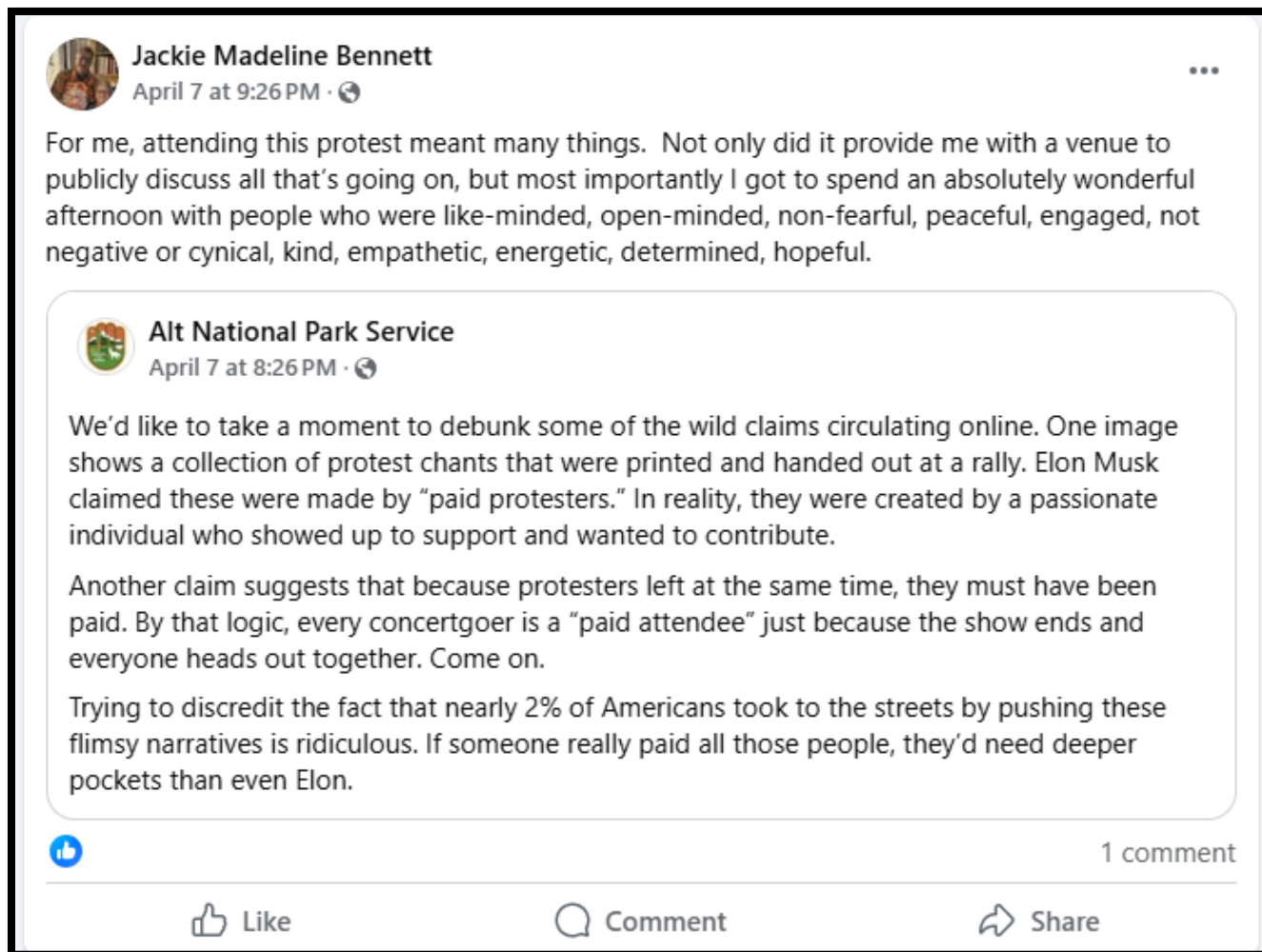


¹¹<https://www.facebook.com/jackie.manasterli/posts/pfbid05jzqv1qsNZJUvPxvKHWLtpzM89JVbnEW2WtxH2U6RY9jJ5n7bZYu78x4vZXa2SK3l?rdid=swaLEVGiOlvAGHmg#>



Reminiscenced About Attending Anti-Trump Protest

Bennett talked about what the protest meant to her.¹²



¹²<https://www.facebook.com/jackie.manasterli/posts/pfbid025dzFSeS6t2iBmzFNXFe9WaP4uFPGbYJYPVnWwzXCltBMZiqU21ES6mLDoiW5YMsI?rdid=BD5Xps8gmbO6BxtH#>



Promoting Anti-Trump Protest in Maryland

Bennett shared an article featuring the "Hands Off!" Protest that she attended.¹³

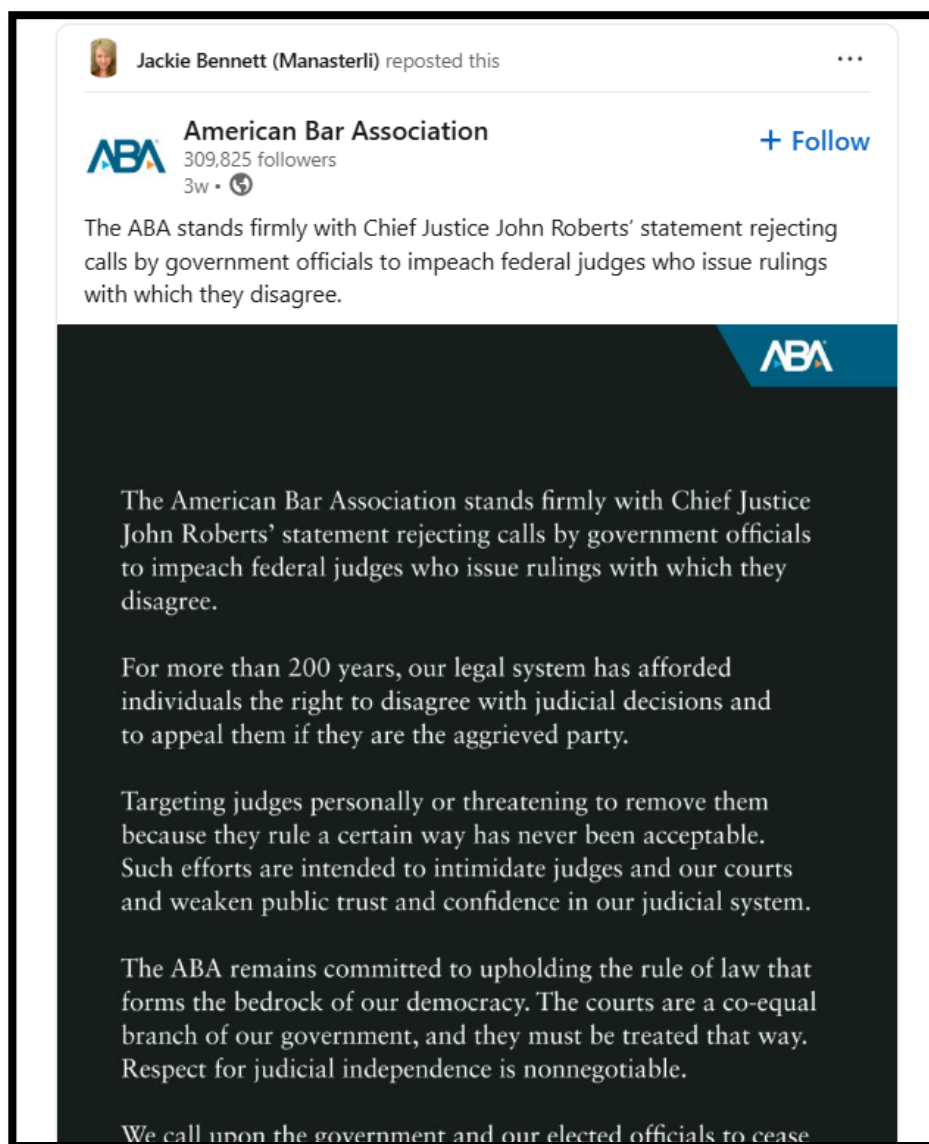


¹³<https://www.facebook.com/jackie.manasterli/posts/pfbid0Z4XRWkw2vmRacz51FdBDMV8t9EMP4BhCpUxBqE7g1DPxUibxbqSHHk1nC GH5SKbKI?rdid=nAhMnucl0vJ5JXe#>



Defending Activist Judges from Political Accountability

Bennett reposted a statement from the ABA denouncing the Trump Administration's attempts to impeach radical left-wing judges.¹⁴

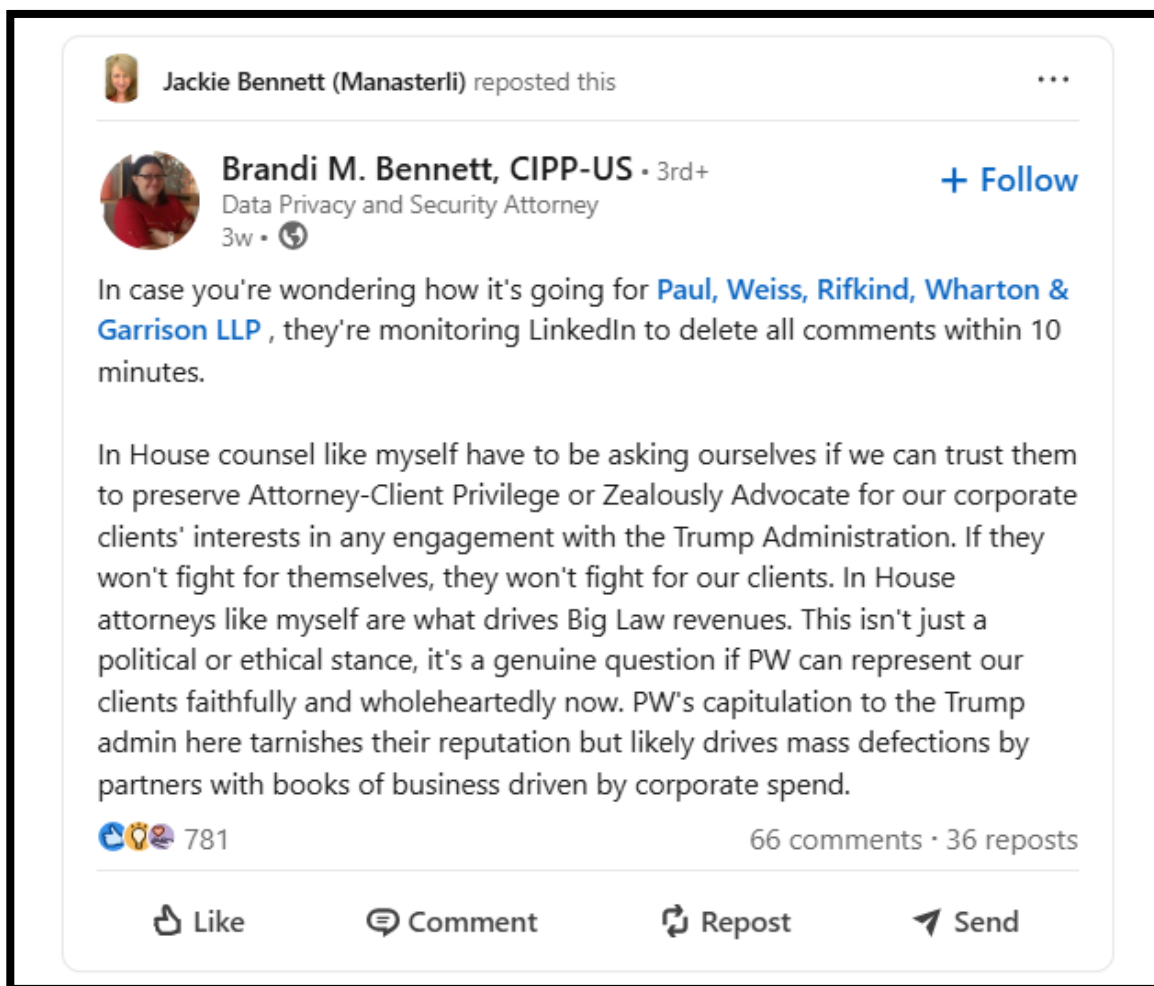


¹⁴https://www.linkedin.com/posts/american-bar-association_the-aba-stands-firmly-with-chief-justice-activity-7307885502353809408-xlQh?utm_source=share&utm_medium=member_desktop&rcm=ACoAACgKQvsBz_XBGRG9R9RpmibGWLH1oj4zPZ4



Calling Upon “Big Law” to Fight the Trump Administration

Bennett reposted comments calling on “Big Law” to file lawsuits against the Trump Administration.¹⁵



¹⁵https://www.linkedin.com/posts/brandibennett_in-case-youre-wondering-how-its-going-for-activity-7308898796623536128-K6ul?utm_source=share&utm_medium=member_desktop&rcm=ACoAACgKQvsBz_XBGRC9R9RpmibGWLH1oj4zPZ4



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Criticizing Law Firms that Comply with Presidential Initiatives

Bennett reposted a statement suggesting that law firms that comply with the Trump Administration are surrendering to “coercive threats” and authoritarian pressure.¹⁶


Jackie Bennett (Manasterli) reposted this


Drew Padley • 3rd+
 Associate at Steptoe LLP
 3w • Edited •

+ Follow

What a humiliating move by Paul Weiss.

Why would anyone hire a law firm that rolls over this easily in the face of coercive threats and authoritarian pressure? Why would a law firm tie its own hands and commit to some kind of ideological equilibrium in pro bono and other matters? Why is Paul Weiss agreeing to support the Administration's initiatives to the tune of \$40 million? Why would anyone sign their name to a statement that says "Our Justice System is betrayed when it is misused to achieve political ends"? This is such a weak and bizarre statement.

Shoutout to Perkins Coie and Covington, because this ain't it.

EDIT: because this has gotten a lot of attention, I just want to say the views expressed here are my own in my personal capacity.


Donald J. Trump
 @realDonaldTrump

Today, President Donald J. Trump agreed to withdraw his March 14, 2025 Executive Order regarding the Paul, Weiss, Rifkind, Wharton & Garrison LLP law firm ("Paul, Weiss"), which has entered into the following agreement with the President:

1. Paul, Weiss agrees that the bedrock principle of American Justice is that it must be fair and nonpartisan for all. Our Justice System is betrayed when it is misused to achieve political ends.
2. Lawyers and law firms play a vital role in ensuring that we live up to that standard as a Nation. Law firms should not favor any political party when it comes to choosing their clients. Firms also should not make decisions on whom to hire based on a person's political affiliation. To do otherwise is to deny some Americans an equal opportunity for our services while favoring others.
3. Paul, Weiss will take on a wide range of pro bono matters that represent the full spectrum of political viewpoints of our society, whether "conservative" or "liberal."
4. Paul, Weiss affirms its commitment to merit-based hiring, promotion, and retention, and will not adopt, use, or pursue any DEI policies. As part of its commitment, it will engage experts, to be mutually agreed upon within 14 days, to conduct a comprehensive audit of all of its employment practices.
5. Paul, Weiss will dedicate the equivalent of \$40 million in pro bono legal services over the course of President Trump's term to support the Administration's initiatives, including: assisting our Nation's veterans, fairness in the Justice System, the President's Task Force to Combat Antisemitism, and other mutually agreed projects.

Statement from the White House: "The President is agreeing to this action in light of a meeting with Paul, Weiss Chairman, Brad Karp, during which Mr. Karp acknowledged the wrongdoing of former Paul, Weiss partner, Mark Pomerantz, the grave dangers of Weaponization, and the vital need to restore our System of Justice."

In response to the President's announcement, Paul, Weiss's

¹⁶https://www.linkedin.com/posts/drew-m-padley_what-a-humiliating-move-by-paul-weiss-why-ugcPost-7308650188204609539-zaBC?utm_source=share&utm_medium=member_desktop&rcm=ACoAACgKQVsBz_XBGRG9R9RpmibGWLH1oj4zPZ4



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Celebrating Rogue Law Firms

Bennett reposted a 60-page complaint suit from a law firm against the Trump Administration's executive order.¹⁷

Jackie Bennett (Manasterli) reposted this

Stephanie L. • 3rd+
Litigator at WilmerHale and Nonprofit Board Member
2w •

If the government came after one of our clients with some unconstitutional malarkey, we would fight like hell. If you're going to target Biglaw, you might get a 60-page complaint dropped on you within 16 hours. [#roguelawfirms](#)

WilmerHale Complaint • 63 pages Filed 03/28/25 Page 1 of 63

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

WILMER CUTLER PICKERING HALE AND
DORR LLP,

Plaintiff,

v.

EXECUTIVE OFFICE OF THE PRESIDENT
1600 Pennsylvania Avenue NW
Washington, DC 20500
U.S. DEPARTMENT OF JUSTICE,
950 Pennsylvania Avenue NW
Washington, DC 20530
U.S. DEPARTMENT OF DEFENSE,
1000 Defense Pentagon
Washington, DC 20301
U.S. DEPARTMENT OF HEALTH AND
HUMAN SERVICES,
200 Independence Avenue SW
Washington, DC 20201
U.S. DEPARTMENT OF EDUCATION
400 Maryland Avenue SW
Washington, DC 20202
U.S. DEPARTMENT OF VETERANS AFFAIRS
810 Vermont Avenue NW
Washington, DC 20420
OFFICE OF MANAGEMENT AND BUDGET,
725 17th Street NW
Washington, DC 20503
OFFICE OF THE DIRECTOR OF
NATIONAL INTELLIGENCE,
950 Pennsylvania Avenue NW
Washington, DC 20530

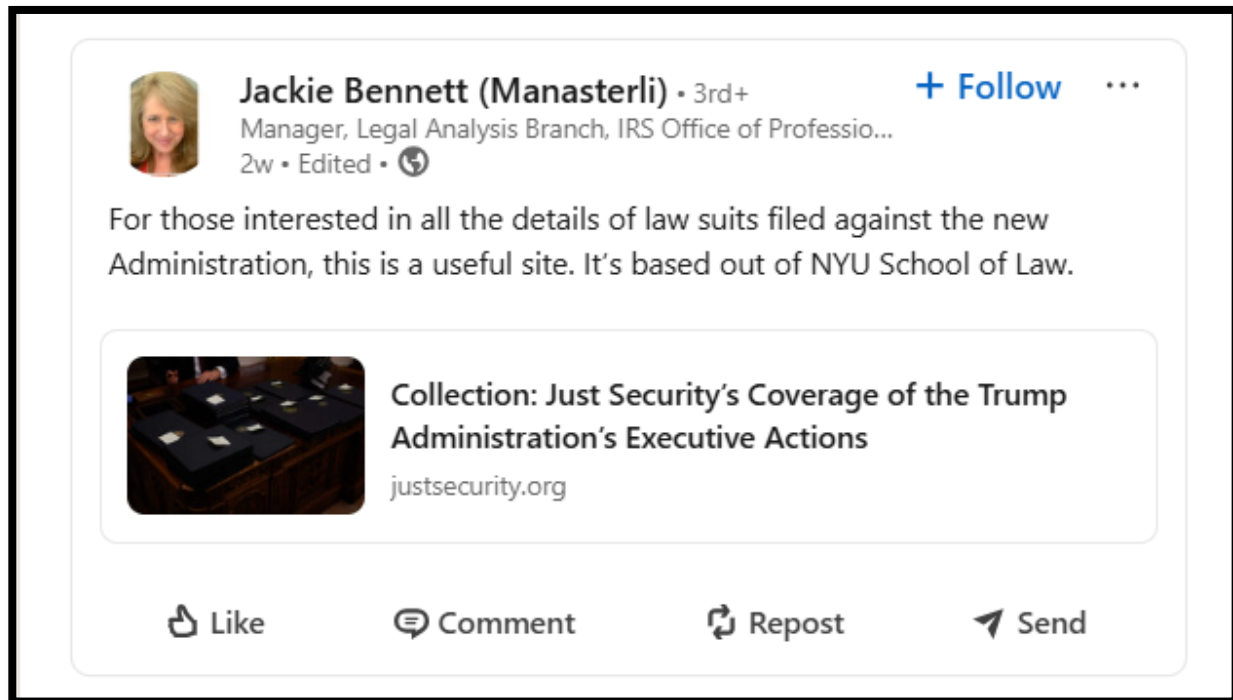
Civil Case No. _____

¹⁷https://www.linkedin.com/posts/ugcPost-7311415131421265920-4T8Q?utm_source=share&utm_medium=member_desktop&rcm=ACoAACgKQvsBz_XBGRG9R9RpmibGWLH1oj4zPZ4



Celebrating Lawsuits Against the Trump Administration

Bennett posted a website detailing all lawsuits filed against the Trump Administration.¹⁸



¹⁸https://www.linkedin.com/posts/jackie-bennett-manasterli-8b737567_collection-just-securitys-coverage-of-the-activity-7310856828152696832-El4?utm_source=share&utm_medium=member_desktop&rcm=ACoAACgKQvsBz_XBGRG9R9RpmibGWLH1oj4zPZ4



Calling for Resistance Against the Trump Administration

Bennett reposted comments from a lawyer urging people to engage in the path of resistance against Trump.¹⁹



“Operating Under an Authoritarian System”

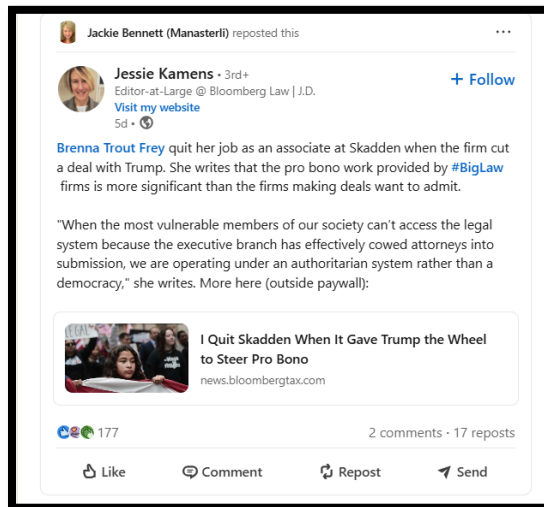
Bennett reposted a comment that claimed President Trump was imposing an authoritarian system and undermining democracy.²⁰

¹⁹https://www.linkedin.com/posts/benfeuer_calg-is-going-to-sign-on-to-the-amici-brief-activity-7310333406460932097-flVv?utm_source=share&utm_medium=member_desktop&rcm=ACoAACgKQvsBz_XBGRG9R9RpmibGWLH1oj4zPZ4

²⁰https://www.linkedin.com/posts/jessie-kamens-3b724992_i-quit-skadden-when-it-gave-trump-the-wheel-activity-7315695890709569539-AdMj?utm_source=share&utm_medium=member_desktop&rcm=ACoAACgKQvsBz_XBGRG9R9RpmibGWLH1oj4zPZ4

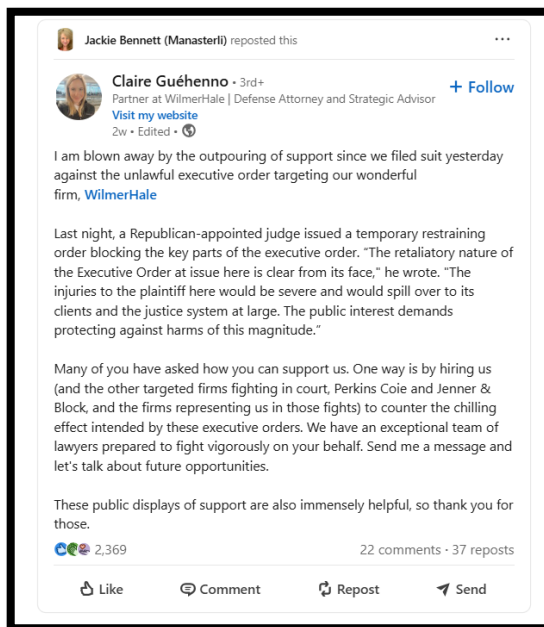


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"Unlawful Executive Order"

Bennett reposted comments suggesting that one of President Trump's executive orders was unlawful.²¹

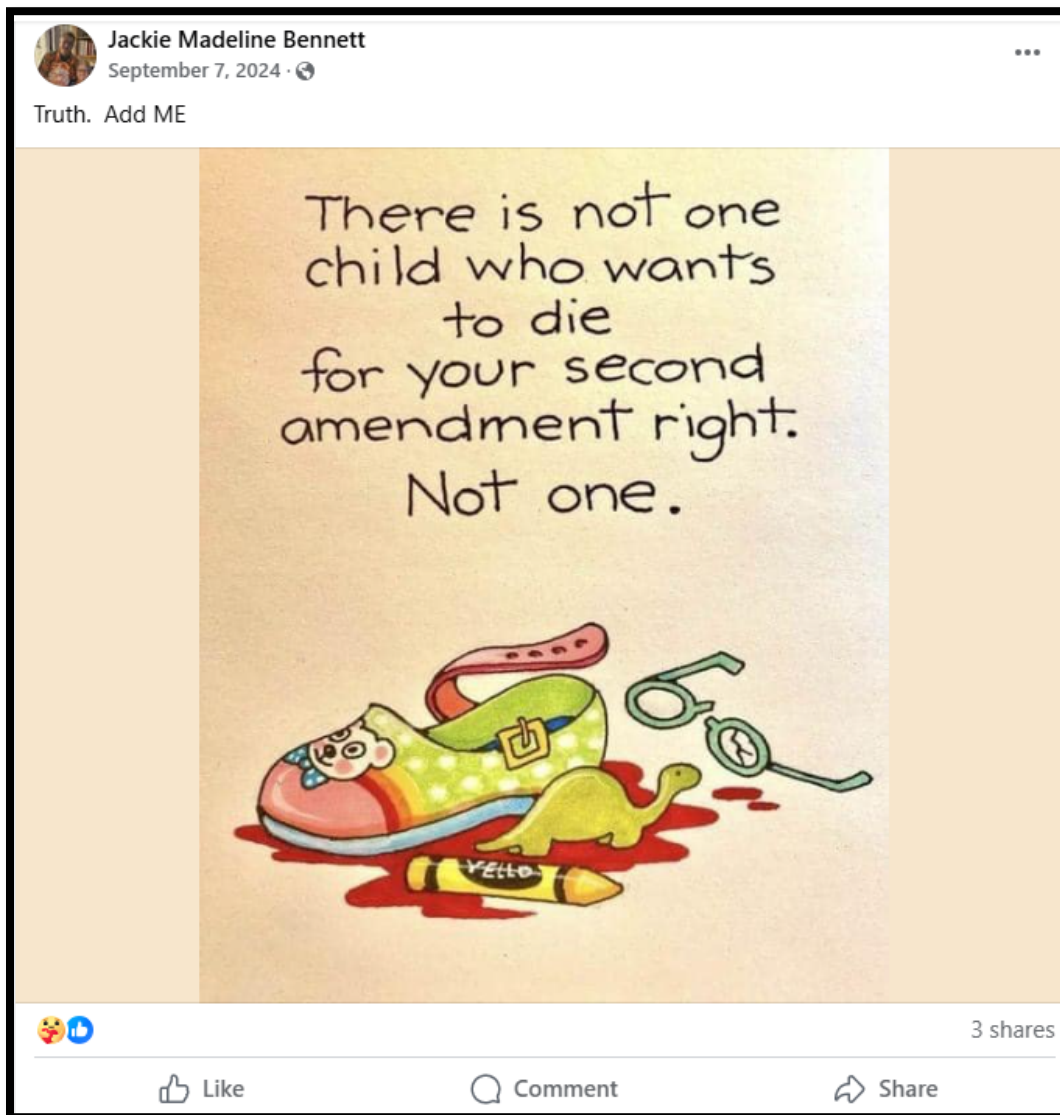


²¹https://www.linkedin.com/posts/claire-gu%C3%A9henno-45199566_i-am-blown-away-by-the-outpouring-of-support-activity-7311740281748443136-rvP9?utm_source=share&utm_medium=member_desktop&rcm=ACoAACgKQvsBz_XBGRG9R9RpmibGWLH1qj4zPZ4



Shameless Advancing of an Anti-Second Amendment Right Agenda

Bennett attacked the second amendment and said she had no interest in dying for a constitutional right.²²



²²<https://www.facebook.com/jackie.manasterli/posts/pfbid0Z12hq399NtPx3RopYMu7F8FYvTyA74EcKUr8YF5afq8btBGtsrMhh9d88E5mAQBvl?rdid=fDvx6ma7SoleLtGc#>



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Support for the Pro-Abortion Lobby

Bennett expressed support for pro-abortion policies under the guise of bodily autonomy.²³



Sympathy to Pro-HAMAS Students in American Universities

Bennett reposted an ACLU statement declaring their intention to protect pro-Hamas students on college campuses.²⁴

²³<https://www.facebook.com/jackie.manasterli/posts/pfbid02xLMuWWZG9CRhd8Lmu48YSDPeyxow3FFQm3qVH1gScfMh9XHdRDXitMZG5Kbk6urZl?rdid=ul3Ow8QDGPpa42HiP#>

²⁴<https://www.facebook.com/jackie.manasterli/posts/pfbid02vM9KDTfvs3ywhG3lr56z5q5ms0o8a9Eiew6OCog5Hw4Gb3rxRhjz24gu9cFTykl?rdid=W7LXod9olMcnuRbx#>



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Celebrating LGBT Pride Events

Bennett reposted an advertisement for a town-wide event for LGBT activists.²⁵



²⁵<https://www.facebook.com/jackie.manasterli/posts/pfbid0BNeGNRtsxtowcwM8RyVnoJVzJaBFEXwRe89ir5w1z5fAwKs2cljUrFrvufGVbqVgl?rldid=sOBAz7kcsSpEQU7o#>



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“I Do Indeed Feel Like the Enemy of the American People”

Bennett remarks on a comment made by Russ Vought and attacked OMB for the desire to reign in the bureaucracy.²⁶



²⁶<https://www.facebook.com/jackie.manasterli/posts/pfbid02FlrXFAer13xz4fEDKX4aXXAUpGCZxSb7io8Kko4QHHRv7SFkBS1GROCPNyshX2mxl?rdid=l7cv0lso7Fthjqcg#>



Posting Video from her Involvement in a “Hands Off!” Protest

Bennett shared a video featuring her involvement in an anti-DOGE protest.²⁷



²⁷ <https://www.facebook.com/watch/?v=24126159013650838&rdid=t2lvutCvtBzGLSe6>



Office of Professional Responsibility Research Report

Calls to Defund DOGE for “Progress”

Bennett shared photos she took at the “Hands-Off!” protest she participated in.²⁸



²⁸<https://www.facebook.com/jackie.manasterli/posts/pfbid0EJuGAPXXHu2BuG49cBe6cqbiEi7hh28Ht6fzUUWAamXGcaAQueEAmFze2qW6WnRDI?rdid=noO8Q4kclgDDUUnN#>



Advertising “Hands Off!” Protest

Bennett shared an advertisement from the Progressive Democrats of America about the “Hands Off!” protests.²⁹



²⁹<https://www.facebook.com/jackie.manasterli/posts/pfbid0b3XKcAfiVxFoJ6mypoqiT5fBy3nqByNr9MCSqnSNAKH4CU8gCqeEyzGdPxMVU1LUI?rdid=moP7dWWsjyKMG9MF#>



Office of Professional Responsibility Research Report

Engaging in Madison Square Garden Outrage

Bennett shared a post from left-wing organization, The Other 98%, about the Puerto Rico incident that happened at a Trump rally.³⁰



³⁰<https://www.facebook.com/jackie.manasterli/posts/pfbid0cA4oQi5RKt7ck87t7MdTAKec7NYED62eARJwoWW2ozipTURMocSvrSLU8D2opwP5l?rdid=W07kIKa58I5DZeHN#>

